

## **ORDER OF DISMISSAL**

The above-styled appeal from a decision of the Metropolitan Board of Equalization concerning the valuation of the subject property was set to be heard before the undersigned administrative judge on May 18, 2005 in Nashville. Immediately before the scheduled hearing, the administrative judge conferred informally with the appellant Charles D. Williamson and Davidson County Property Assessor's representative Jason Poling parties regarding an apparent jurisdictional issue in the matter.<sup>1</sup> Following that discussion, Mr. Williamson indicated that he did not wish to pursue this appeal for tax year 2005.

Under Tenn. Code Ann. section 67-5-1412(c), a taxpayer has the right to withdraw an appeal to the State Board of Equalization at any time before the entry of a final order on the primary issue of the appeal.

It is, therefore, ORDERED that this appeal be withdrawn and dismissed.

ENTERED this 19<sup>th</sup> day of May, 2006.

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<sup>1</sup> The county board of equalization's decision letter reflects that it was sent to the taxpayer on August 16, 2005. Tenn. Code Ann. section 67-5-1412(e) provides (in relevant part) that:

Appeals to the state board of equalization from action of a local board of equalization must be filed before August 1 of the tax year, or within forty-five (45) days of the date notice of the local board action was sent, whichever is later.

Mr. Williamson did not file this appeal with the State Board of Equalization until October 20, 2005 (the postmark date on the envelope in which the completed appeal form was mailed).